



**THE ATTORNEY GENERAL
OF TEXAS**

June 20, 1988

**JIM MATTOX
ATTORNEY GENERAL**

Mr. Sam H. Smith
Executive Director
Board of Tax Professional
Examiners
P. O. Box 15920
Austin, Texas 78716

Opinion No. JM-918

Re: Whether the registration requirements of article 7244b, V.T.C.S., apply to personnel of a private collection firm that has contracted to perform property tax collection services for a taxing unit (RQ-1159)

Dear Mr. Smith:

The Property Taxation Professional Certification Act created the Board of Tax Professional Examiners and requires certain specified persons engaged in appraisal, assessment, or collection of taxes to register with the board and proceed toward certification by the board. V.T.C.S. art. 7244b, §§ 4, 11. You inform us that several taxing units have entered into contracts with a private collection firm providing that the firm collects all current and delinquent property taxes levied by the taxing units. You ask us the following question:

When a taxing unit does not, in fact, employ an assessor/collector or collector, and instead contracts with a private firm for all functions related to the collection of current and delinquent property taxes, are the field collectors of the firm and/or the company officers who supervise and direct collections operations for the firm required to register with the Board of Tax Professional Examiners?

You have not asked, and we do not address, the basis for such contracts. We only discuss whether persons employed by a private collection firm under contract to assist in the collection of taxes must register with the board.

Section 11 of the act sets forth those persons required to register with the board and provides the following (emphasis added):

The following persons shall register with the board:

(1) all chief appraisers, appraisal supervisors and assistants, property tax appraisers, appraisal engineers, and other persons with authority to render judgment on, recommend, or certify appraised values to the appraisal review board of an appraisal district;

(2) the tax assessor-collector, tax collector, or other person designated by the governing body of a taxing unit as the chief administrator of the unit's assessment functions, collections functions, or both; and other persons who perform assessment or collections functions for the unit whom the chief administrator of the unit's tax office requires to register; and

(3) all persons engaged in appraisals of real or personal property for ad valorem tax purposes for an appraisal district or a taxing unit.

V.T.C.S. art. 7244b, § 11.

You inform us that the board, pursuant to section 11(1), registers field appraisers employed by private appraisal firms, as well as the company officers of those appraisal firms who supervise and direct appraisal operations, in those instances in which an appraisal firm enters into an appraisal contract with an appraisal district. Essentially you wish to know whether the board, pursuant to the underscored language of section 11(2), must register field collectors for a private collection firm and the firm officers who supervise and direct their activities, in an instance in which a taxing unit enters into a contract with the firm "for all functions related to the collection of current and delinquent property taxes."

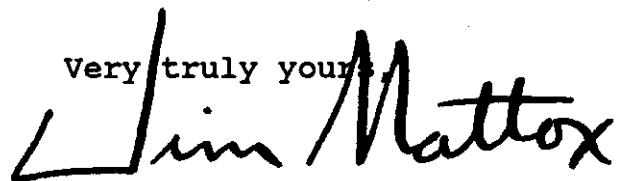
The act treats those who appraise property differently from those who assess and collect taxes. Pursuant to section 11(1), all those who appraise property must register with the board. As for those who assess and collect taxes,

however, section 11(2) of the act only requires registration of (1) the chief administrator of a taxing unit¹ and (2) those who "perform assessment or collections functions for the unit whom the chief administrator of the unit's tax office requires to register." With regard to members and staff of a private collection firm, two questions must be asked: (1) are they performing assessment or collection functions? and (2) has the chief administrator required them to register? If the answer to both questions is yes, then such persons must register with the board.

S U M M A R Y

In an instance in which a taxing unit has entered into a contract to obtain assistance in current and delinquent tax collections from a private collection firm, the field collectors of the firm and the firm officers who supervise and direct collections operations for the firm must register with the Board of Tax Professional Examiners, pursuant to section 11 of 7344b, V.T.C.S., if the chief administrator of the taxing unit's tax office so requires.

Very truly yours,



J I M M A T T O X
Attorney General of Texas

MARY KELLER
First Assistant Attorney General

LOU MCCREARY
Executive Assistant Attorney General

1. Every taxing unit has a tax assessor-collector, tax collector, or chief administrator. Tax Code, § 6.21 (county); Tax Code § 6.22 (other taxing units). Regarding the constitutional authority of the county tax assessor-collector to assess and collect county taxes, see Attorney General Opinion JM-833 (1987), relying upon Tex. Const. art. VIII, § 14 and §18.

Mr. Sam H. Smith - Page 4 (JM-918)

JUDGE ZOLLIE STEAKLEY
Special Assistant Attorney General

RICK GILPIN
Chairman, Opinion Committee

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